

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Parke Com Sch Corp (6260)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$569,477	\$551,306	\$497,493	\$524,936	-2.02%	5.52%
Non - Certified Salaries	120	\$122,214	\$127,602	\$128,436	\$140,663	3.58%	9.52%
Social Security Certified	212	\$37,733	\$35,467	\$33,044	\$33,338	-3.05%	0.89%
Teacher Retirement Fund, After 7-1-95	216	\$55,645	\$22,382	\$29,540	\$29,336	-14.79%	-0.69%
Public Employees Retirement Fund	214	\$11,943	\$17,358	\$18,248	\$20,214	14.06%	10.78%
Social Security Noncertified	211	\$7,933	\$8,318	\$8,688	\$9,273	3.98%	6.74%
Travel	580	\$9,254	\$6,246	\$4,980	\$7,633	-4.70%	53.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,395	\$9,939	\$6,682	\$7,441	-2.97%	11.37%
Group Life Insurance	221	\$0	\$0	\$33,425	\$4,494	NA	-86.56%
Operational Supplies	611	\$823	\$1,180	\$1,415	\$1,207	10.04%	-14.71%
Dues and Fees	810	\$954	\$839	\$147	\$583	-11.58%	295.39%
Other Employee Benefits	241 - 290	\$54	\$26,822	\$4,049	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$35,647	\$51,729	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$860,071	\$859,190	\$766,148	\$779,118	-2.44%	1.69%
Student Academic Achievement							
Certified Salaries	110	\$3,074,608	\$3,261,920	\$3,230,453	\$3,304,407	1.82%	2.29%
Group Life Insurance	221	\$0	\$0	\$425,297	\$885,912	NA	108.30%
Non - Certified Salaries	120	\$432,197	\$427,055	\$452,453	\$428,324	-0.22%	-5.33%
Textbooks	630	\$112,442	\$7,478	\$163,043	\$255,566	22.78%	56.75%
Social Security Certified	212	\$244,099	\$254,696	\$233,642	\$232,481	-1.21%	-0.50%
Teacher Retirement Fund, After 7-1-95	216	\$167,590	\$207,813	\$221,969	\$225,966	7.76%	1.80%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$250,238	\$118,881	\$0	\$178,351	-8.12%	NA
Operational Supplies	611	\$96,129	\$96,052	\$36,603	\$177,338	16.54%	384.49%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$0	\$165,036	NA	NA
Other Employee Benefits	241 - 290	\$23,112	\$14,313	\$20,690	\$56,159	24.85%	171.42%
Other Professional and Technical Services	319	\$10,939	\$13,961	\$0	\$55,206	49.88%	NA
Pupil Services	313	\$23,750	\$35,005	\$18,923	\$39,840	13.81%	110.54%
Teacher Retirement Fund, Prior to 7-1-95	215	\$39,043	\$44,836	\$39,858	\$37,164	-1.23%	-6.76%
Pre-2008 Object Code - Temporary Salaries	130	\$60,482	\$47,349	\$38,260	\$36,543	-11.83%	-4.49%
Social Security Noncertified	211	\$31,630	\$29,931	\$31,452	\$35,369	2.83%	12.45%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Parke Com Sch Corp (6260)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$0	\$5,090	\$4,265	\$27,134	NA	536.20%
Instructional Programs Improvement Services	312	\$21,533	\$123,081	\$4,627	\$8,073	-21.75%	74.48%
Travel	580	\$32,571	\$26,062	\$35,624	\$7,895	-29.83%	-77.84%
Public Employees Retirement Fund	214	\$3,887	\$5,477	\$7,042	\$5,548	9.30%	-21.22%
Repairs and Maintenance Services	430	\$7,712	\$3,155	\$464	\$3,880	-15.78%	736.25%
Instruction Services	311	\$1,506	\$825	\$750	\$850	-13.33%	13.33%
Transfer Tuition - Other	569	\$0	\$0	\$151,205	\$492	NA	-99.67%
Other Purchased Services	593	\$21,980	\$0	\$19,820	\$387	-63.57%	-98.05%
Printing and Binding	550	\$1,076	\$1,420	\$1,260	\$92	-46.00%	-92.73%
Other Supplies and Materials	615, 660 - 689	\$12,286	\$710	\$10,122	\$0	-100.00%	-100.00%
Staff Services	314	\$0	\$622	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$1,557	\$8,060	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$86,204	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$0	\$103	\$0	\$0	NA	NA
Workers Compensation Insurance	225	\$0	\$392	\$0	\$0	NA	NA
Teacher Retirement Fund - Optional Contributions	218	\$20,337	\$0	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$806,657	\$598,358	\$544,103	\$0	-100.00%	-100.00%
Professional Development	748	\$175	\$93,300	(\$3,044)	\$0	-100.00%	100.00%
Gasoline and Lubricants	613	\$3,151	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$0	\$0	\$1,300	\$0	NA	-100.00%
Stipends	131	\$0	\$0	\$150	\$0	NA	-100.00%
Student Academic Achievement Total		\$5,499,133	\$5,505,646	\$5,698,391	\$6,168,012	2.91%	8.24%
Overhead and Operational							
Repairs and Maintenance Services	430	\$45,036	\$69,945	\$77,370	\$685,441	97.52%	785.93%
Non - Certified Salaries	120	\$587,127	\$604,218	\$621,952	\$620,198	1.38%	-0.28%
Food Purchases	614	\$255,476	\$247,055	\$248,640	\$269,279	1.32%	8.30%
Light and Power - Other Than Heating and Cooling	625	\$176,798	\$214,156	\$218,565	\$210,477	4.46%	-3.70%
Certified Salaries	110	\$120,036	\$125,216	\$121,645	\$112,656	-1.57%	-7.39%
Insurance	520	\$91,914	\$94,592	\$93,171	\$94,384	0.67%	1.30%
Operational Supplies	611	\$37,091	\$55,835	\$55,843	\$82,132	21.99%	47.08%
Heating and Cooling for Buildings - Gas	622	\$64,348	\$84,664	\$83,535	\$51,951	-5.21%	-37.81%
Group Life Insurance	221	\$0	\$0	\$2,036	\$51,211	NA	2415.57%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Parke Com Sch Corp (6260)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$59,643	\$48,655	\$46,428	\$48,376	-5.10%	4.20%
Social Security Noncertified	211	\$46,972	\$46,779	\$45,741	\$46,265	-0.38%	1.14%
Telephone	531	\$8,713	\$17,216	\$11,001	\$40,822	47.12%	271.09%
Water and Sewage	411	\$20,304	\$27,350	\$31,349	\$31,940	11.99%	1.88%
Heating and Cooling for Buildings - Electricity	621	\$67,822	\$13,141	\$58,922	\$28,363	-19.58%	-51.86%
Other Supplies and Materials	615, 660 - 689	\$62,690	\$27,752	\$33,810	\$24,634	-20.83%	-27.14%
Other Professional and Technical Services	319	\$29,287	\$90,403	\$46,267	\$24,014	-4.84%	-48.10%
Removal of Refuse and Garbage	412	\$12,350	\$13,943	\$15,288	\$18,219	10.21%	19.17%
Board of Education Services	318	\$8,445	\$13,515	\$40,961	\$14,631	14.73%	-64.28%
Staff Services	314	\$0	\$0	\$0	\$14,498	NA	NA
Board Member Compensation	115	\$11,469	\$0	\$0	\$10,765	-1.57%	NA
Teacher Retirement Fund, After 7-1-95	216	\$8,567	\$12,041	\$11,703	\$10,044	4.05%	-14.18%
Other Employee Benefits	241 - 290	\$15,093	\$12,836	\$10,555	\$9,769	-10.30%	-7.44%
Dues and Fees	810	\$4,890	\$6,673	\$6,910	\$6,856	8.81%	-0.78%
Social Security Certified	212	\$7,648	\$7,855	\$7,786	\$6,390	-4.39%	-17.93%
Travel	580	\$4,725	\$5,902	\$4,729	\$3,536	-6.99%	-25.22%
Official Bond Premiums	525	\$1,175	\$1,175	\$250	\$2,250	17.63%	800.00%
Bank Service Charges	871	\$2,129	\$2,097	\$2,092	\$1,765	-4.57%	-15.60%
Advertising	540	\$1,335	\$2,094	\$1,532	\$1,604	4.70%	4.71%
Periodicals	650	\$177	\$177	\$177	\$177	0.00%	0.00%
Unemployment Insurance	230	\$8,783	\$0	\$34	\$153	-63.64%	346.55%
Miscellaneous Objects	876 - 899	\$33,299	\$0	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$0	\$6,000	\$0	\$0	NA	NA
Vehicles	731	\$0	\$18,718	\$18,000	\$0	NA	-100.00%
Equipment	730	\$0	\$130,651	\$53,499	\$0	NA	-100.00%
Instruction Services	311	\$6,987	\$0	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$39,269	\$293,519	\$750	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$609,492	\$516,376	\$586,793	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$2,449,089	\$2,810,548	\$2,557,333	\$2,522,801	0.74%	-1.35%
Non Operational							
Interest	832	\$445,638	\$317,062	\$509,131	\$528,491	4.36%	3.80%
Redemption of Principal	831	\$446,810	\$699,385	\$526,304	\$519,661	3.85%	-1.26%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Parke Com Sch Corp (6260)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$363,971	\$45,241	\$99,183	\$81,012	-31.31%	-18.32%
Pre-2008 Object Code - Temporary Salaries	130	\$51,784	\$52,732	\$51,603	\$69,018	7.45%	33.75%
Pupil Services	313	\$0	\$14,572	\$64,083	\$67,457	NA	5.26%
Computer Hardware	741	\$56,592	\$51,540	\$92,499	\$53,887	-1.22%	-41.74%
Equipment	730	\$11,763	\$41,430	\$23,179	\$23,815	19.28%	2.74%
Travel	580	\$15,000	\$15,000	\$15,000	\$15,000	0.00%	0.00%
Non - Certified Salaries	120	\$0	\$0	\$0	\$10,147	NA	NA
Other Professional and Technical Services	319	\$12,569	\$11,239	\$20,353	\$8,040	-10.57%	-60.50%
Social Security Noncertified	211	\$3,963	\$4,034	\$3,947	\$5,280	7.43%	33.76%
Teacher Retirement Fund, After 7-1-95	216	\$1,408	\$2,066	\$1,788	\$1,716	5.07%	-4.01%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$252	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$114	\$164	\$178	\$195	14.35%	10.08%
Other Supplies and Materials	615, 660 - 689	\$8,085	\$3,384	\$9,329	\$0	-100.00%	-100.00%
Other Purchased Property Services	490 - 499	\$204,827	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$0	\$58,622	\$0	\$0	NA	NA
Operational Supplies	611	\$0	\$265,054	\$0	\$0	NA	NA
Instruction Services	311	\$0	\$6,707	\$0	\$0	NA	NA
Bank Service Charges	871	\$750	\$1,575	\$750	\$0	-100.00%	-100.00%
Rentals	440	\$11,512	\$14,450	\$12,873	\$0	-100.00%	-100.00%
Professional Development	748	\$2,425	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$23,922	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$1,661,135	\$1,604,255	\$1,430,201	\$1,383,972	-4.46%	-3.23%
Grand Total		\$10,469,428	\$10,779,638	\$10,452,073	\$10,853,903	0.91%	3.84%